



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

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### INDEPENDENT AUDITOR'S REPORT

Board of Regents of the University of Nebraska  
Lincoln, Nebraska

We have audited the accompanying financial statements of the business-type activities, and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska), as of and for the years ended June 30, 2011 and 2010, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technological Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture. The Blended Component Units and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture represent 24 percent, 73 percent, 4 percent, and 21 percent, respectively, of the assets, liabilities, net assets, and revenues of the University. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, along with the Foundation report which appears herein, and our opinion, insofar as it relates to the amounts included for the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture were not audited in accordance with *Government Auditing Standards*. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

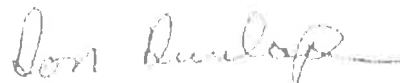
In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska as of June 30, 2011 and 2010, and the respective changes in financial position and cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2011, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 19 through 31 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the University's basic financial statements. The accompanying introductory section and statistical tables on pages 2 through 12 and pages 83 and 98 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Lincoln, Nebraska  
December 16, 2011



Don Dunlap, CPA  
Assistant Deputy Auditor



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### **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Regents of the University of Nebraska  
Lincoln, Nebraska

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2011 and 2010, which collectively comprise the University's basic financial statements and have issued our report thereon dated December 16, 2011. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technological Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, as described in our report on the University's financial statements. The financial statements of the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### **Internal Control Over Financial Reporting**

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting as described in our separately issued management letter that we consider to be significant deficiencies in internal control over financial reporting: Comment Number 1 (SAP Payables Access), Comment Number 2 (Lack of Audit Cooperation), Comment Number 3 (Impeded Access to Information), Comment Number 4 (SACR Security Turned Off), and Comment Number 5 (Inappropriate Access to Change Passwords). A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### **Compliance and Other Matters**

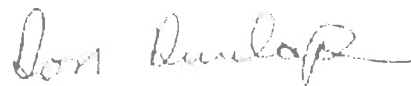
As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain matters that we reported to management of the University in a separate letter dated December 16, 2011.

The University's responses to the findings identified in our audit are described in our separately issued management letter. We did not audit the University's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, Board of Regents of the University of Nebraska, others within the entity, the Nebraska Legislature, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Lincoln, Nebraska  
December 16, 2011



Don Dunlap, CPA  
Assistant Deputy Auditor

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF NET ASSETS

JUNE 30, 2011 AND 2010

(Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

	2011	2010
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 473,429	\$ 390,844
Cash and cash equivalents - restricted	127,353	106,174
Cash and cash equivalents held by trustee - restricted	48,591	53,529
Investments - restricted	143,959	123,921
Investments held by trustee - restricted	39,597	21,972
Accounts receivable and unbilled charges, net	165,601	156,673
Loans to students, net	4,952	4,695
Other current assets	24,515	20,408
Total current assets	<u>1,027,997</u>	<u>878,216</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	2,321	3,462
Cash and cash equivalents held by trustee - restricted	101,579	140,606
Investments - restricted	269,470	222,939
Investments held by trustee - restricted	30,634	59,279
Investment in joint venture	275,175	253,410
Loans to students, net of current portion	29,581	31,892
Capital assets, net of accumulated depreciation	1,800,768	1,736,116
Other non-current assets	16,146	12,458
Total non-current assets	<u>2,525,674</u>	<u>2,460,162</u>
Total assets	<u>3,553,671</u>	<u>3,338,378</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES:		
Accounts payable	89,851	101,771
Accrued salaries, wages, and post-retirement benefits	59,167	51,365
Accrued compensated absences	53,657	52,480
Bond obligations payable	44,540	42,600
Capital lease obligations	1,621	2,461
Deferred revenues and credits	87,161	75,799
Health and other insurance claims	14,161	11,518
Total current liabilities	<u>350,158</u>	<u>337,994</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	244	483
Accrued compensated absences, net of current portion	17,332	17,561
Bond obligations payable, net of current portion	640,245	658,105
Capital lease obligations, net of current portion	3,442	4,125
Deferred revenues and credits, net of current portion	13,378	12,598
Total non-current liabilities	<u>674,641</u>	<u>692,872</u>
Total liabilities	<u>1,024,799</u>	<u>1,030,866</u>
NET ASSETS:		
Invested in capital assets, net of related debt	1,044,719	955,142
Restricted for:		
Nonexpendable:		
Permanent endowment	205,105	169,722
Expendable:		
Externally restricted funds for scholarships, student aid, and research	140,250	127,938
Loan funds	44,223	43,935
Plant construction	107,087	125,575
Debt service	168,315	175,655
Unrestricted	819,173	709,545
Total net assets	<u>\$2,528,872</u>	<u>\$2,307,512</u>

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

(Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

	2011	2010
OPERATING REVENUES:		
Tuition and fees (net of scholarship allowances of \$85,229 and \$82,285 in 2011 and 2010, respectively)	\$ 291,855	\$ 258,559
Federal grants and contracts - restricted	246,802	221,133
State and local grants and contracts - restricted	33,644	33,650
Private grants and contracts - restricted	98,435	103,581
Sales and services of educational activities	103,977	73,609
Sales and services of health care entities	218,546	204,221
Sales and services of auxiliary operations	143,089	133,391
Sales and services of auxiliary segments (net of scholarship allowances of \$12,212 and \$10,370 in 2011 and 2010, respectively)	94,758	83,173
Other operating revenues	17,274	9,782
Total operating revenues	<u>1,248,380</u>	<u>1,121,099</u>
OPERATING EXPENSES:		
Salaries and wages	871,672	829,013
Benefits	233,204	214,826
Total compensation and benefits	1,104,876	1,043,839
Supplies and materials	286,556	231,900
Contractual services	127,782	113,097
Repairs and maintenance	57,368	76,050
Utilities	36,854	37,157
Communications	13,425	13,655
Depreciation	90,846	81,724
Scholarships and fellowships	69,835	58,702
Total operating expenses	<u>1,787,542</u>	<u>1,656,124</u>
OPERATING LOSS	<u>(539,162)</u>	<u>(535,025)</u>
NON-OPERATING REVENUES (EXPENSES):		
State of Nebraska non-capital appropriations	489,774	496,963
Federal Grants	43,784	35,746
Gifts	74,083	63,756
Investment income (net of investment management fees of \$2,511 and \$2,213 in 2011 and 2010, respectively)	32,997	18,396
Increase in fair value of investments	42,303	33,452
Interest on bond obligations	(25,495)	(19,368)
Equity in earnings of joint venture	27,765	27,297
Loss on disposal of capital assets	(12,053)	(2,479)
Net non-operating revenues	<u>673,158</u>	<u>653,763</u>
INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>133,996</u>	<u>118,738</u>
OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:		
Capital grants and gifts	68,153	89,379
State of Nebraska capital appropriations	18,740	18,412
Private gifts and bequests for permanent endowments	471	341
Net other revenues, expenses, gains, or losses	<u>87,364</u>	<u>108,132</u>
INCREASE IN NET ASSETS	221,360	226,870
NET ASSETS:		
Net assets, beginning of year	<u>2,307,512</u>	<u>2,080,642</u>
Net assets, end of year	<u>\$2,528,872</u>	<u>\$2,307,512</u>

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

(Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

	2011	2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Grants and contracts	\$ 392,780	\$ 383,590
Tuition and fees	292,706	254,216
Sales and services of health care entities	195,546	169,732
Sales and services of auxiliary operations	142,230	133,832
Sales and services of educational activities	123,336	100,404
Sales and services of auxiliary segments	95,757	83,781
Student loans collected	5,446	5,242
Other receipts	29,925	15,701
Payments to employees	(1,092,364)	(1,038,723)
Payments to vendors	(553,595)	(490,663)
Scholarships paid to students	(69,835)	(58,702)
Student loans issued	(3,607)	(4,766)
Other payments	(260)	(179)
Net cash flows from operating activities	<u>(441,935)</u>	<u>(446,535)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
State of Nebraska non-capital appropriations	490,008	496,661
Federal grants	43,784	35,746
Gifts	75,689	57,964
Private gifts and bequests for endowment use	472	2,991
Direct lending receipts	235,660	110,680
Direct lending payments	<u>(235,660)</u>	<u>(110,680)</u>
Net cash flows from non-capital financing activities	<u>609,953</u>	<u>593,362</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	48,257	122,427
Capital grants and gifts	73,608	49,579
State of Nebraska capital appropriations	19,146	18,108
Purchases of capital assets	(177,519)	(262,993)
Principal paid on bond obligations	(43,285)	(60,735)
Interest paid on bond obligations	(31,441)	(24,558)
Defeasance of bond obligations	(17,909)	-
Payments made on lease obligations	(6,506)	(8,543)
Payment of bond financial expense	<u>(100)</u>	<u>-</u>
Net cash flows from capital and related financing activities	<u>(135,749)</u>	<u>(166,715)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sales and maturities of investments	490,330	426,827
Interest on investments	33,247	18,573
Distributions received from joint venture	6,000	6,000
Purchases of investments	<u>(503,188)</u>	<u>(397,351)</u>
Net cash flows from investing activities	<u>26,389</u>	<u>54,049</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>58,658</b>	<b>34,161</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>694,615</u></b>	<b><u>660,454</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 753,273</u></b>	<b><u>\$ 694,615</u></b>

See notes to financial statements.

(Continued)

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF CASH FLOWS (Continued) FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

(Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

	2011	2010
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (current)	\$ 473,429	\$ 390,844
Cash and cash equivalents - restricted (current)	127,353	106,174
Cash and cash equivalents held by trustee - restricted (current)	48,591	53,529
Cash and cash equivalents - restricted (non-current)	2,321	3,462
Cash and cash equivalents held by trustee - restricted (non-current)	<u>101,579</u>	<u>140,606</u>
Cash and cash equivalents, end of year	<u>\$ 753,273</u>	<u>\$ 694,615</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (539,162)	\$ (535,025)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	90,846	81,724
Changes in assets and liabilities:		
Accounts receivable and unbilled charges, net	(19,135)	(5,588)
Loans to students	2,067	552
Other current assets	(2,586)	(1,780)
Accounts payable	5,513	15,209
Accrued salaries, wages, compensated absences, and post-retirement benefits	8,487	3,759
Deferred revenues and credits	12,091	(6,317)
Health and other insurance claims	<u>(56)</u>	<u>931</u>
Net cash flows from operating activities	<u>\$ (441,935)</u>	<u>\$ (446,535)</u>
NON-CASH TRANSACTIONS:		
Capital gifts and grants	\$ 681	\$ 91
Increase in fair value of investments	42,303	33,452
Purchase of capital assets through lease obligations	4,983	5,770

See notes to financial statements.



## Online Worldwide

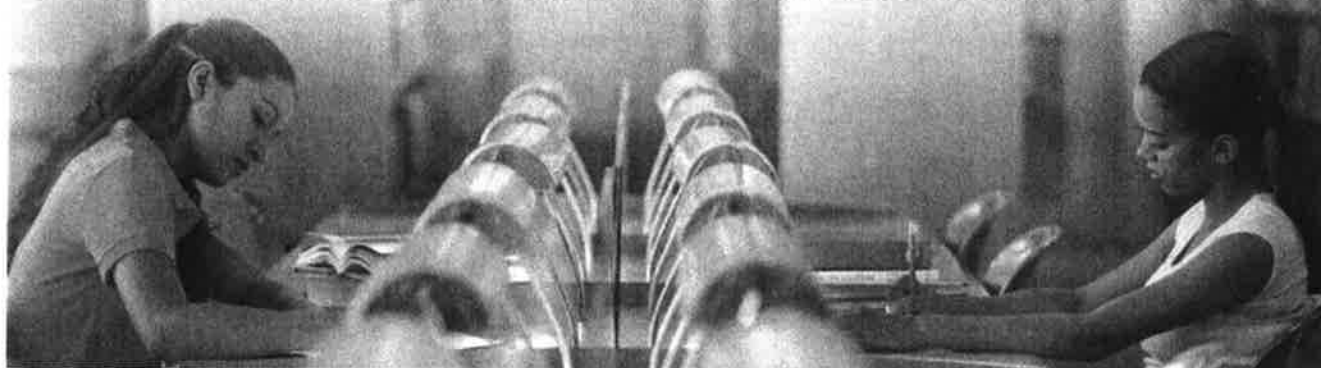
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- [Home](#)
- [Student Resources](#)

### Resources for Online Students

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As an online student you'll have access to the same services as on-campus students, wrapping the support of a traditional institution around the convenience of our distance programs.



#### Advising



Our academic advisers understand the unique demands facing online students who are juggling careers and family obligations while pursuing a degree. They'll help you each step of the way on your path toward career advancement.

[Learn more >](#)

#### Success Tips

We've been educating students at a distance for more than 100 years and have learned some things along the way to help students like you thrive in this unique online learning environment.

[Learn more >](#)

#### Library Services



As an online student at the University of Nebraska you'll have access to the same resources as you would on campus to support your scholarly work.

[Learn more >](#)

### Students with Disabilities

We take pride in our diverse online student body and are committed to providing all students the opportunity to realize the full advantage of our programs and facilities.

[Learn more >](#)

### Online Student Perspectives

Online students from across the country create a diverse community of learners in University of Nebraska online programs. They balance work, school, and family life to achieve their goals of higher education. Explore what they have to say about our programs.

[Learn more >](#)

### University Grievance Process

Should you ever have a grievance against the University, there is a defined process you may follow.

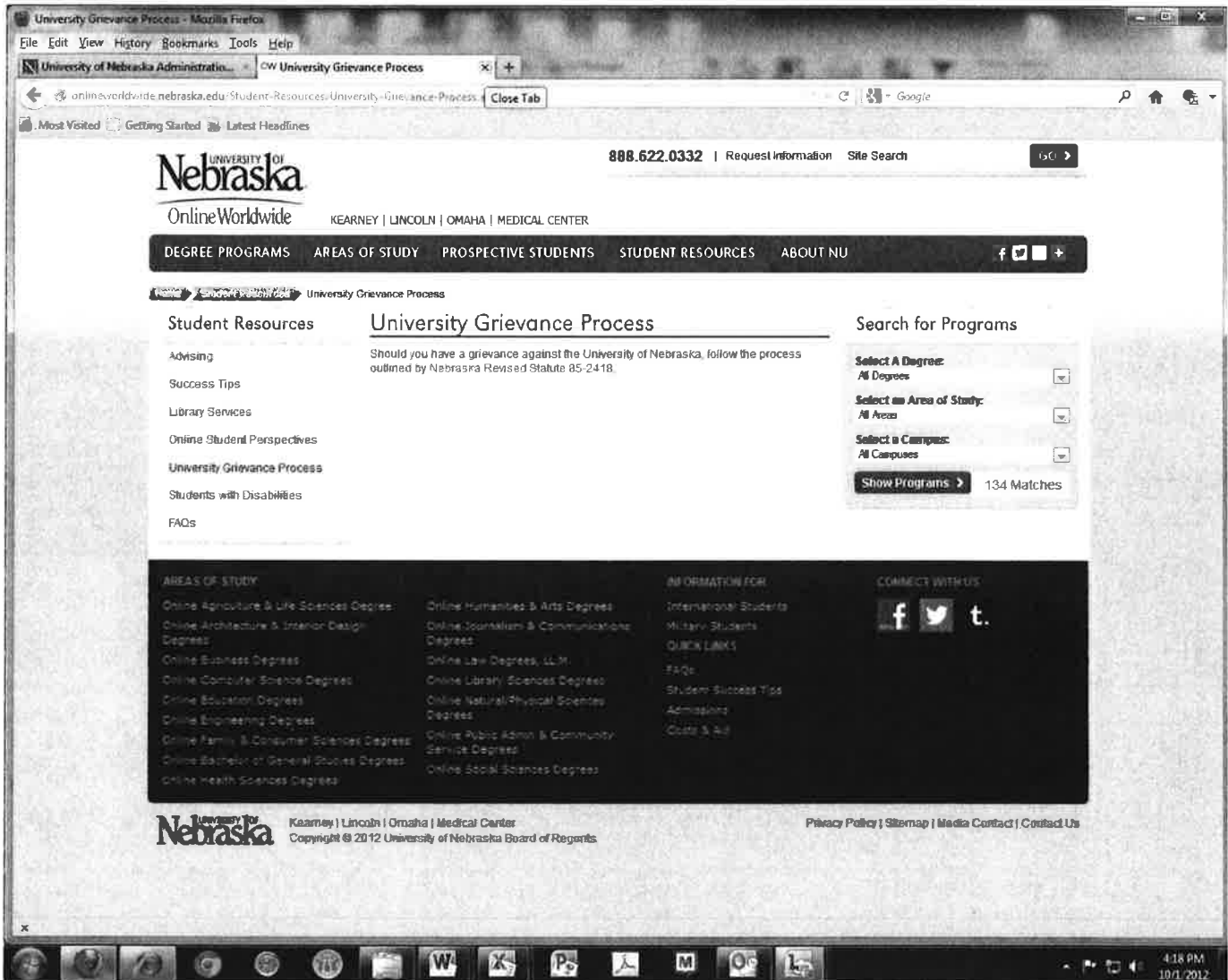
[Learn more >](#)

### FAQs



We've done our best to provide a [website](#) with all the information you need. But if you haven't found the answer to your question, check our Frequently Asked Questions page, or please [Contact Us](#).

[Learn more >](#)



Revised Statutes » Chapter 85 » 85-2418

**85-2418. Complaint  
authorized; commission;  
hearing; notice; cease and**

Print Friendly **desist order; additional actions authorized.**

(1) Any person claiming damage or loss as a result of any act or practice by a postsecondary institution which is a violation of the Postsecondary Institution Act, of the rules and regulations adopted and promulgated under the act, or of standards established pursuant to section 85-2406 may file with the commission a complaint against such institution. The complaint shall set forth the alleged violation and shall contain such other information as may be required by the commission. A complaint may also be filed with the commission by the executive director or the Attorney General.

(2) If efforts by the commission to resolve the complaint are not successful and if the commission deems it appropriate, the commission may hold a hearing on such complaint after ten days' written notice by certified mail, return receipt requested, to such institution, giving notice of a time and place for the hearing on such complaint. Such hearing shall be conducted in accordance with the Administrative Procedure Act. If, upon all evidence at the hearing, the commission finds that a postsecondary institution has engaged in or is engaging in any act or practice which violates the Postsecondary Institution Act, the rules and regulations adopted and promulgated under the act, or the standards established pursuant to section 85-2406, the commission shall issue and cause to be served upon such institution an order requiring such institution to cease and desist from such act or practice. The commission may also, as appropriate, based on its own investigation or the evidence adduced at such hearing or both, commence an action:

- (a) To revoke an institution's recurrent authorization to operate; or
- (b) To refer the complaint and all related evidence to the Attorney General.

**Source**

Laws 2011, LB637, § 18;  
Laws 2012, LB1104, § 24.

**Effective Date: July 19, 2012**

**Cross**

**References** **Administrative Procedure Act**, see section 84-920.

June 27, 2013

Iowa College Student Aid Commission  
Postsecondary Registration Administrator  
Iowa College Student Aid Commission  
603 East 12<sup>th</sup> Street, FL 5<sup>th</sup>  
Des Moines, IA 50319

Dear Iowa College Student Aid Commission:

The University of Nebraska System is a public body corporate created under the laws and constitution of the State of Nebraska. The University of Nebraska System consists of four campuses: University of Nebraska at Kearney, University of Nebraska-Lincoln, University of Nebraska Medical Center and University of Nebraska at Omaha. All campuses within the University of Nebraska System are regionally accredited by the Higher Learning Commission.

The University of Nebraska System is committed to the delivery of programs in Iowa through distance education. Iowa distance education students will be able to access the needed support services. These include, but are not limited to, academic advising, library services, and career services. Should the University of Nebraska System discontinue a distance education program prior to the completion of an Iowa student's course of study, the University will provide alternatives for the student to complete the program.

Sincerely,



James B. Milliken  
President

JBM:jbs

# A QUALITY ASSURANCE GUIDE

## Structuring a Course for Online Delivery

### Course Overview

#### Syllabus

- ✓ An introductory statement is provided including a course description, learning objectives, and an overview of the course format.
- ✓ A grading policy is provided.
- ✓ A list of required and recommended course materials is provided.
- ✓ A list of required and recommended technical competencies and requirements is provided.
- ✓ Standards for communication are provided including mechanisms and expected response times.
- ✓ A plagiarism policy is provided.
- ✓ An Americans with Disabilities Act statement is provided.
- ✓ A link to the university computing policy is provided.

#### Orientation

- ✓ An orientation to the instructor and other students is provided.

#### Instructor

- ✓ Instructor information is provided including contact information. The instructor information may also include a biography and a picture.

#### Schedule

- ✓ A chronological list of course activities, assignments, and due dates is provided with links to the content.

#### Resources

- ✓ Links to online course content are provided.
- ✓ Links to software and other course resources are provided.
- ✓ Links to academic services (e.g., disability services, library, tutoring services, counseling services, etc.) are provided.
- ✓ Links to technical support are provided.
- ✓ Links to related program and/or institution information are provided.

# Content

## Modules

- ✓ Learning objectives for the modules are articulated and measurable.
- ✓ The relationship between modules and course learning objectives is articulated.
- ✓ Assignments and/or assessment procedures are articulated for all applicable modules.
- ✓ Content is sequenced in a logical manner.
- ✓ Long information sequences are broken down into smaller sections for easier comprehension and retention.
- ✓ All instructional materials relate to or support the module learning outcomes.

## Blackboard Tools and Multimedia

- ✓ Blackboard tools have a clear instructional purpose and support comprehension and/or learner interactivity.
- ✓ Multimedia has a clear instructional purpose and support comprehension and/or learner interactivity.
- ✓ Course technical requirements are articulated.
- ✓ Content length and size are determined by course technical requirements.
- ✓ Content has been tested against the course technical requirements.
- ✓ Links are provided to any specialized software necessary to view the content.
- ✓ Content usage does not violate copyright law.
- ✓ Alternative content is made available to students with disabilities.

# Interaction

## Group Work (this section may be skipped if no group work is assigned to students)

- ✓ The purpose and expected outcomes of each assignment are articulated.
- ✓ Expectations and assessment procedures for each assignment are articulated.
- ✓ Rules for forming groups and assigning roles are articulated.
- ✓ Expectations and assessment procedures for group participation are articulated.

## Discussion Board (this section may be skipped if no discussion boards are assigned to students)

- ✓ Discussions are consistently organized into forums and/or threads.
- ✓ Expectations and assessment procedures for student participation are articulated.
- ✓ Expectations for proper discussion etiquette are articulated.
- ✓ The instructor's role in discussion activities is articulated.
- ✓ Students have security access to the forums in which they are expected to participate.

**Tip:** Break forums into three categories: Course Questions, Content, and Community. The course questions forum allows students to pose general logistical and content questions that you can answer once and refer to rather than answer multiple times via email. The content forum is where assignments are conducted. The community forum provides a place for students to interact with each other openly and should not be monitored by the instructor.

## Testing

- ✓ A strategy for conducting tests has been selected if necessary.
- ✓ Proctoring information is available if necessary for the course.
- ✓ A back-up plan is in place for tests in case technical problems are encountered by the students.

## Course Evaluation

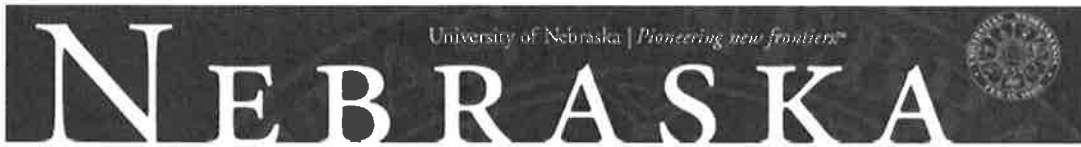
- ✓ A strategy and instrument for conducting course evaluations has been selected.
- ✓ Questions that gauge the aspects of online learning have been provided on the course evaluation instrument.
- ✓ A strategy for soliciting intermittent student feedback about the course has been considered.

## Navigation

- ✓ A consistent menu structure and page layout is used throughout the course.
- ✓ Icons, colors, underlining, and other navigational cues are used consistently.
- ✓ Multiple navigational cues are used to indicate a link when possible (e.g., color and underline).
- ✓ Headings and titles are used consistently throughout the course.
- ✓ Long information sequences are broken down into smaller sections using links.
- ✓ There are no broken links.

**Tip:** Instructors may wish to have a separate student account created for themselves so that they may view the course from the perspective of the student.





[Home](#) > [Administrative Offices](#) > [Online Worldwide](#) > Faculty Resources

## Faculty Resources

[Best Practices for Electronically Offered Degree and Certificate Programs](#)

[Board of Regents Policy-4.4 Intellectual Property](#)

[Online Learning As a Strategic Asset: Volume I](#)

[Online Learning As a Strategic Asset: Volume II](#)

[Sloan Learning on Demand Online Education in the U.S., 2009 Study](#)

[Faculty Showcase](#)

Magna Online Seminars: [Teaching Online vs. F2F: 15 Differences That Affect Learning](#)

[10 Principles of Effective Online Teaching](#)

### A Quality Assurance Guide

Structuring a Course for Online Delivery

The purpose of this checklist is to give a new (or veteran) faculty member a roadmap for the development of an online course. The checklist covers four main areas: Course Overview, Content, Interaction, and Navigation.

This checklist is the culmination of work done by the Online Worldwide Instructional Design and Faculty Support Community of Practice. Community of Practice members represent each of the four University of Nebraska campuses. The process used to develop this tool began with a review of online course quality checklists from both national sources and our own campuses. Feedback solicited from faculty across the campuses was used to develop the instrument below (see Quality Assurance Checklist link). The Online Worldwide Steering Committee has endorsed this checklist as a tool for faculty members on all campuses, and requested that the guide be made available to all U of N faculty.

The Instructional Design and Faculty Support Community of Practice intends to review this instrument on a yearly basis to ensure that it reflects current agreed upon standards of quality.

The Quality Assurance checklist does not supplant the guidance provided by campus Instructional Designers; it is intended to serve as an advanced organizer, a reference for review, etc. We encourage faculty to enlist further guidance from campus Instructional Designers, especially for anyone moving a course to a distance educational delivery for the first time.

Please contact the following for Instructional Design support:

UNK: Steve McGahan, [mcgahansi@unk.edu](mailto:mcgahansi@unk.edu), 308.865.8341

UNO: Shelley Schafer, [sschafer@unomaha.edu](mailto:sschafer@unomaha.edu), 402.554.3457

UNL: Beverly Russell, [brussell1@unl.edu](mailto:brussell1@unl.edu), 402.472.4358

UNMC: Thomas Birk, [tbirk@unmc.edu](mailto:tbirk@unmc.edu), 402.559.2105 or Melissa Diers, [mdiers@unmc.edu](mailto:mdiers@unmc.edu), 402.559.4688

[Quality Assurance Checklist](#)

### A Syllabus Guide

The purpose of this syllabus guide is to help ensure that faculty include content on their syllabi that is essential for college and university staff to be able to determine transferability of course credit. It is also designed to help students experience some consistency.

[Sample Syllabus](#)



3835 Holdrege Street, Lincoln, Nebraska 68583 | 402.472.2111 | [Comments?](#)

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**If I have a grievance against the University, what process do I follow to pursue it?**

Please see Nebraska Revised Statute 85-2418.

**85-2418. Complaint authorized; commission; hearing; notice; cease and desist order; additional actions authorized.**

(1) Any person claiming damage or loss as a result of any act or practice by a postsecondary institution which is a violation of the Postsecondary Institution Act, of the rules and regulations adopted and promulgated under the act, or of standards established pursuant to section 85-2406 may file with the commission a complaint against such institution. The complaint shall set forth the alleged violation and shall contain such other information as may be required by the commission. A complaint may also be filed with the commission by the executive director or the Attorney General.

(2) If efforts by the commission to resolve the complaint are not successful and if the commission deems it appropriate, the commission may hold a hearing on such complaint after ten days' written notice by certified mail, return receipt requested, to such institution, giving notice of a time and place for the hearing on such complaint. Such hearing shall be conducted in accordance with the Administrative Procedure Act. If, upon all evidence at the hearing, the commission finds that a postsecondary institution has engaged in or is engaging in any act or practice which violates the Postsecondary Institution Act, the rules and regulations adopted and promulgated under the act, or the standards established pursuant to section 85-2406, the commission shall issue and cause to be served upon such institution an order requiring such institution to cease and desist from such act or practice. The commission may also, as appropriate, based on its own investigation or the evidence adduced at such hearing or both, commence an action:

(a) To revoke an institution's recurrent authorization to operate; or

(b) To refer the complaint and all related evidence to the Attorney General.

**Source:**Laws 2011, LB637, § 18; Laws 2012, LB1104, § 24.  
**Effective Date: July 19, 2012**

**Cross References**

**Administrative Procedure Act**, see section 84-920.



P.O. Box 95005, Lincoln, NE 68509-5005 • 140 N. 8th St., Suite 300, Lincoln, NE 68508  
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Marshall A. Hill, Ph.D., Executive Director

*Promoting high quality, ready access, and efficient use of resources  
in Nebraska higher education.*

September 27, 2012

Ms. Mary Niemiec  
Associate Vice President for Distance Education  
Director of University of Nebraska Online Worldwide  
University of Nebraska  
3835 Holdrege Street  
Lincoln, NE 68583-0743

Dear Ms. Niemiec:

This letter confirms that the University of Nebraska is in compliance with the rules and regulations of Nebraska's Coordinating Commission for Postsecondary Education. The university is a land-grant institution, created by act of the Nebraska Legislature in 1869. Legislative action in 2011 designated the University of Nebraska authorized to operate on a continuing basis (Nebraska Revised Statutes § 85-2410, as it existed on May 5, 2011).

If you have questions, please feel free to contact me at [kathleen.fimple@nebraska.gov](mailto:kathleen.fimple@nebraska.gov) or 402-471-0030.

Sincerely,

Kathleen L. Fimple, Ph.D.  
Academic Programs Officer

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